

# IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS

## COURT ORDER NO. 2026 - 55

Monte C and Patricia K Dyke  
163 Wunderland Drive  
Lakeview, AR 72642

vs.

Baxter County, Arkansas

**RE: Parcel # 004-04953-007  
Tax Payer ID 131099  
2023 and 2024 Tax Years**



File Type

**C202600061**

FILED FOR RECORD  
BY: LISA PEMBERTON  
05-18-2026 01:38:54 PM

ORDER COUNTY

CANDA REESE  
BAXTER CO, AR CIRCUIT CLERK

### ORDER

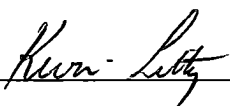
Now on this 18th day of May, 2026, comes on or before the Court the above-styled Petition and from all things presented to the Court and from the testimony of the witnesses herein, the Court doth find as follows:

1. That the Petitioners herein, Monte C and Patricia K Dyke, have overpaid Real Estate taxes on the above-referenced property to Baxter County, Arkansas, for the following reason: petitioner owns the parcel named above and it was annexed into the City Limits of Cotter but the Cotter/Gassville 60C Improvement District was not removed from their assessment in error for the 2023 and 2024 tax years.
2. The assessed value for Tax Year 2023 of 87,450 was incorrect, the correct assessed value on said parcel should have been 0. The assessed value for Tax Year 2024 of 82,722 was incorrect, the correct assessed value on said parcel should have been 0.
3. The total amount of taxes overpaid due to the error on the 2023 taxes by Petitioners Monte C and Patricia K Dyke is \$437.25 and the total amount of taxes overpaid due to error on the 2024 taxes is \$437.25.
4. That according to ACA §26-35-901: "(1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined and described in ACA §26-28-111(c), upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid. (2) All erroneous assessment claims for property tax refunds shall be made within three (3) years from the date the taxes were paid."

IT IS THEREFORE, CONSIDERED, ORDERED AND ADJUDGED that the Petitioners, Monte C and Patricia K Dyke, are entitled to a refund from the Collector's office of Baxter County in the amount of **\$874.50**.

IT IS FURTHER ORDERED that said sum due and owing to the Petitioners shall be promptly paid by the Treasurer of the County; and the Collector of this County shall properly determine the taxing unit from which said refund shall be made and shall, along with the Assessor of this County, correct the books to properly reflect this real estate assessment.

IT IS SO ORDERED on this 18th day of May, 2026.

  
\_\_\_\_\_  
Kevin Litty  
Baxter County Judge

**IN THE COUNTY COURT OF BAXTER COUNTY, ARKANSAS**

Petitioner: Jayme Nicholson Johnson, Baxter County Assessor  
on behalf of: Dyke Monte C and Patricia K  
163 Wunderland Drive  
Lakeview, AR 72642  
Baxter County Arkansas

**RE: Parcel: 004-04953-007**  
**Taxpayer ID 131099**

**PETITION FOR REFUND**

Petitioner is requesting refund for Monte C and Patricia K Dyke. In the course of business, it was found that Monte C and Patricia K Dyke own the parcel named above and it was annexed into the City Limits of Cotter and the improvement District C was not removed from their assessment in error. Taxpayers are entitled to a refund based on the assessed values below.

Year 2023	Previous Assessed Value 87,450	Corrected Assessed Value 0
Year 2024	Previous Assessed Value 82,722	Corrected Assessed Value 0
Year 2025	Was corrected before payment was made.	

Taxpayer is due a refund according to ACA 26-35-901 (1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined, and described in 26-28-111c, upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid. (2) All erroneous assessment claims for property tax refunds shall be made within (3) years from the date of taxes paid.

That attached hereto is an Affidavit from the Assessor of Baxter, Arkansas and the Affidavit from the Collector of Baxter County, Arkansas verifying the facts of this Petitioners' values are true. WHEREFORE, Petitioner prays for an Order from this Honorable Court directing a refund for taxes paid in error in Baxter County.

Respectfully Submitted,

*Jayme Nicholson Johnson*  
**PETITIONER Signature**

Jayme Nicholson Johnson

Print Name

**STATE OF ARKANSAS**

**COUNTY OF BAXTER**

Subscribed and sworn to before me, a Notary Public in the State and County Aforesaid on this 14th day of May 2025

TRACY GILBERT  
NOTARY PUBLIC - ARKANSAS  
BAXTER COUNTY  
My Commission Expires 11-22-2034  
Commission No. 00004131

*Tracy Gilbert*  
\_\_\_\_\_  
NOTARY PUBLIC

(seal) My Commission Expires 11-22-2034

# ASSESSOR'S AFFIDAVIT

**Re:** Dyke Monte C and Patricia K  
163 Wunderland Drive  
Lakeview, AR 72642  
Baxter County, Arkansas

**RE: Parcel:** 004-04953-007  
**Taxpayer ID:** 131099

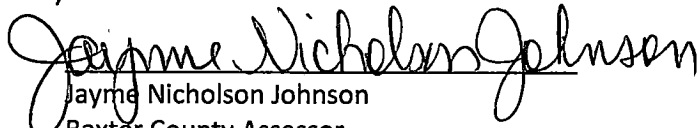
I, Jayme Nicholson Johnson, Baxter County Assessor do hereby state under oath that the following statement is true and correct as to the amount assessed for the subject property by the Petitioner herein:

In the course of business, it was discovered a section of taxpayers were annexed into the city limits of Cotter but the Cotter/Gassville 60C Improvement District was not removed. Therefore, Petitioner Jayme Nicholson Johnson, Baxter County Assessor on behalf of Monte C and Patricia K Dyke have the right to request a refund for the improvement district charge based on the values below for the last 3 years.

Year 2023	Previous Assessed Value	87,450	Corrected Assessed Value	0
Year 2024	Previous Assessed Value	82,722	Corrected Assessed Value	0
Year 2025	Already corrected before payment of taxes.			

According to ACA 26-35-901 (1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined and described in 26-28-111c, upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid. (2) All erroneous assessment claims for property tax refunds shall be made within three (3) years from the date of taxes paid.

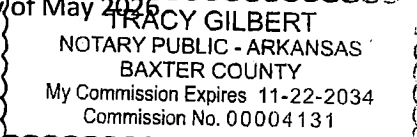
Therefore, Jayme Nicholson, Assessor of Baxter County, prays for an Order from this Honorable Court directing a refund for the taxes paid in error in Baxter County.

  
Jayme Nicholson Johnson  
Baxter County Assessor

STATE OF ARKANSAS  
COUNTY OF BAXTER

Subscribed and sworn to before me, a Notary Public, in the State and County Aforesaid on this.

13th day of May 2025



(Seal)

  
Notary Public

My Commission Expires: 11-22-2034

## Collector's Affidavit

I, Teresa Smith, do hereby state under oath that the following statement is true and correct as to the amount over paid for the subject property by the Petitioner herein:

I am the duly elected and serving Collector for Baxter County, Arkansas, and have determined the following figures by virtue of the records department in my office in the normal course of business.

That the Petitioner's herein, Monte C and Patricia K Dyke have overpaid Real Estate Taxes on the following described piece of property for the tax years 2023 and 2024:

Parcel 004-04953-007

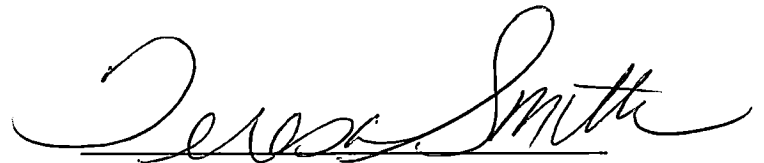
That the amount of taxes overpaid for the individual years is hereby set out as follows:

Year	2023	\$437.25
Year	2024	\$437.25

That during the course of my official duties as the Collector for Baxter County, Arkansas, it has come to my attention by Jayme Nicholson Johnson, Assessor of Baxter County, Arkansas that an error had been made pertaining to said property for the following reason:

Petitioner's Monte C and Patricia K Dyke paid excess taxes on the 2023 & 2024 Real Estate Taxes due to the Cotter/Gassville Fire Protection District fee being assessed on the parcel in error.

The total amount of taxes overpaid on the 2023 & 2024 taxes by the Petitioner's Monte C and Patricia K Dyke is \$874.50.



Teresa Smith  
Baxter County Collector

STATE OF ARKANSAS  
COUNTY OF BAXTER

Subscribed and Sworn to before me, a Notary Public, in the State and County Aforesaid  
on this 14<sup>th</sup> day of May, 2026.



Yvette Sigafus  
Notary Public

(Seal)

My Commission Expires:

02/26/2036

# PAID TAX RECEIPT

BAXTER COUNTY COLLECTOR

REPRINT

RECEIPT: CTS.202315185  
 DATE: 04/26/2024  
 TIME: 10:00pm

TERESA SMITH  
 #8 EAST 7TH STREET  
 MOUNTAIN HOME, AR 72653  
 (870)425-8300

TAXPAYER:  
 DYKE MONTE C AND PATRICIA K  
 163 WUNDERLAND DRIVE  
 LAKEVIEW, AR 72642

PAID BY:  
 DYKE MONTE C AND PATRICIA K

CTS/CORELOGIC INC. / Arvest Central Mortgage Company

TPID	PARCEL	YEAR	DIST	VALUE	MILLAGE		
131099	004-04953-007	2023	60C	87450	0.04617		
				DYKE MONTE C AND PATRICIA K DYKE	TAX AMOUNT		\$4,474.82
				45 SOWBUG CIR	HOMESTEAD CREDIT		-\$425.00
				S:30 T:19 R:14			-----
				HURST LANDING L:7	AMOUNT DUE		\$4,049.82
					REAL ESTATE TAXES PAID		\$3,612.57
					2024 IMPR - Cotter-Gassville Rural		\$437.25
					FPD		-----
					PAYMENT AMOUNT (PAID IN FULL):		\$4,049.82
CHECK #965904880				\$4,049.82		TOTAL AMOUNT PAID:	\$4,049.82
TOTAL				\$4,049.82			

**ENTITY BREAKDOWN**

Entity	Millage	Tax Amount	Entity	Millage	Tax Amount
ASU - MOUNTAIN HOME CAMPUS	0.0020	156.49	COTTER	0.0050	391.22
COTTER CITY STREETS	0.0020	158.45	COTTER SCHOOL	0.0326	2,556.26
COUNTY GENERAL	0.0028	219.09	COUNTY LIBRARY	0.0010	78.24
COUNTY ROAD COTTER	0.0006	52.82	Cotter-Gassville Rural FPD		437.25

# PAID TAX RECEIPT

BAXTER COUNTY COLLECTOR

REPRINT

RECEIPT: EEF.2024271  
 DATE: 01/30/2025  
 TIME: 10:00pm

TERESA SMITH  
 #8 EAST 7TH STREET  
 MOUNTAIN HOME, AR 72653  
 (870) 425-8300

TAXPAYER:  
 DYKE MONTE C AND PATRICIA K  
 163 WUNDERLAND DRIVE  
 LAKEVIEW, AR 72642

PAID BY:  
 DYKE MONTE C AND PATRICIA K

EEF/PRO LAND TITLE COMPANY

TPID	PARCEL	YEAR	DIST	VALUE	MILLAGE		
131099	004-04953-007	2024	60C	82722	0.04617		
DYKE MONTE C AND PATRICIA K DYKE 45 SOWBUG CIR S:30 T:19 R:14 HURST LANDING L:7						TAX AMOUNT	\$4,563.77
						HOMESTEAD CREDIT	-\$500.00
						AMOUNT DUE	\$4,063.77
						REAL ESTATE TAXES PAID	\$3,319.27
						2025 IMPR - Cotter-Gassville Rural FPD	\$413.61
						2025 IMPR - Voluntary Cotter Fire	\$330.89
						<b>PAYMENT AMOUNT (PAID IN FULL):</b>	<b>\$4,063.77</b>
131099	0137662	2024	60C	8280	0.04617		
DYKE MONTE C AND PATRICIA K DYKE						AMOUNT DUE	\$415.41
						PERSONAL TAXES PAID	\$382.29
						2025 IMPR - Voluntary Cotter Fire	\$33.12
						<b>PAYMENT AMOUNT (PAID IN FULL):</b>	<b>\$415.41</b>
CHECK #706336				\$4,479.18		<b>TOTAL AMOUNT PAID:</b>	<b>\$4,479.18</b>
TOTAL				\$4,479.18			

**ENTITY BREAKDOWN**

Entity	Millage	Tax Amount	Entity	Millage	Tax Amount
ASU - MOUNTAIN HOME CAMPUS	0.0020	160.35	COTTER	0.0050	400.86
COTTER CITY STREETS	0.0020	162.35	COTTER SCHOOL	0.0326	2,619.23
COUNTY GENERAL	0.0028	224.48	COUNTY LIBRARY	0.0010	80.17
COUNTY ROAD COTTER	0.0006	54.12	Cotter-Gassville Rural FPD		413.61
Voluntary Cotter Fire		364.01			